

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Case No. C07-01467 JCS

Petitioner(s)

v.

RAMON LAGUARDIN, GENERAL
PARTNER,

**ORDER TO APPEAR ON DECEMBER 5,
2007, TO ENFORCE IRS SUMMONS
AND FURTHER ORDER TO SHOW
CAUSE**

Respondent(s).

On November 2, 2007, a Further Contempt Hearing Re: Enforcement of IRS Summons was held. Tom Moore and Gurpreet Bali appeared for Plaintiff. Ramon Laguardia appeared pro se.

At the contempt hearing, Ramon Laguardia (the "Respondent") stated that he has not provided the testimony or produced the documents ordered by the Court in the Order Enforcing Summons. The Court previously found that the Respondent was in contempt of this Court's Order for failure to comply with the summons by providing the government with testimony or the summoned records. He has not expunged that contempt. Therefore,

IT IS HEREBY ORDERED that Respondent Ramon Laguardia shall appear at 450 Golden Gate Avenue, 9th Floor, at the United States Attorneys Office, on **December 5, 2007, at 9:30 a.m.**, to comply with the IRS Summons.

IT IS HEREBY FURTHER ORDERED that the Respondent is in contempt of this Court's Order Enforcing Summons. The fine of \$500 per day, which began on September 14, 2007, will continue until the date he complies with the Order Enforcing Summons.

IT IS HEREBY FURTHER ORDERED that if Respondent complies with the Order Enforcing Summons, on December 5, 2007, he will be purged of the \$500 per day fine that might

1 have accrued against him for his failure to comply with the Order Enforcing Summons.

2 IT IS HEREBY FURTHER ORDERED that if by December 6, 2007, Respondent Ramon
3 Laguardia has failed to comply with the Order Enforcing Summons, he is ORDERED to appear, in
4 person, on **December 7, 2007, at 9:30 a.m.**, before Magistrate Judge Joseph C. Spero, at 450
5 Golden Gate Avenue, Courtroom A, 15th Floor, San Francisco, California, and then and there show
6 cause why he should not be imprisoned until he complies with the Court's Order Enforcing
7 Summons.

8 IT IS SO ORDERED.

9
10 Dated: November 6, 2007

11 
12 _____
13 JOSEPH C. SPERO
14 United States Magistrate Judge
15
16
17
18
19
20
21
22
23
24
25
26
27
28